

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

In the Matter of the Tax Indebtedness
of Mary E. Zehnder

Civil No. 05-842 (PAM/RLE)

**ORDER APPROVING LEVY
UPON PRINCIPAL RESIDENCE**

This matter is before the Court on a Petition by the United States for Judicial Approval of a Levy Upon Principal Residence.

On April 28, 2005, the United States filed a Petition for Judicial Approval of a Levy Upon Principal Residence. (Clerk Doc. No. 1.) Upon review of the Petition and supporting documentation, the Court issued a Notice and Order to Show Cause on May 2, 2005. (Clerk Doc. No. 3.) The Order directed Mary E. Zehnder to file any objections she may have to the Petition within twenty-five days of the Order. (Id. at 1.) The Order further notified Zehnder that her failure to file written objections would cause the Court to issue an Order approving the Internal Revenue Service levy on real property located at 100 Riverwoods Lane in Burnsville, Minnesota. (Id. at 2.) Finally, the Court informed Zehnder that it would hold a hearing on the Petition on June 15, 2005 to consider any of her objections. (Id. at 1-2.)

On May 2, 2005, the United States filed an Amended Petition for Judicial Approval of Levy Upon Principal Residence to correct an incorrect date of lien filing in the original Petition. (Clerk Doc. No. 4.) Accordingly, Zehnder was provided twenty-five days from the filing of the Amended Petition to file her objections.

Nevertheless, Zehnder has failed to file any written objections to either the Petition or the Amended Petition. In addition, Zehnder failed to appear at the June 15, 2005 hearing. Accordingly, **IT IS HEREBY ORDERED** that:

1. The Petition for Judicial Approval of Levy upon Principal Residence is **GRANTED** pursuant to Internal Revenue Code § 6334;
2. The Internal Revenue Service may levy upon the interest of Mary E. Zehnder in the property located at 100 Riverwoods Lane in Burnsville, Minnesota 55337, to satisfy part or all of her unpaid tax liabilities as set forth in Paragraphs 5 and 6 of both the Petition for Judicial Approval of Levy upon Principal Residence (Clerk Doc. No. 1) and the Amended Petition for Judicial Approval of Levy upon Principal Residence (Clerk Doc. No. 4). Any authorized officer of the Internal Revenue Service may execute said levy.

Dated: June 15, 2005

s/ Paul A. Magnuson
Paul A. Magnuson
United States District Court Judge